# Customs Bulletin

Regulations, Rulings, Decisions, and Notices concerning Customs and related matters



of the United States Court of Customs and Patent Appeals and the United States Customs Court

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This issue contains
T.D. 78-124 through 78-129
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DEPARTMENT OF THE TREASURY
U.S. Customs Service

#### NOTICE

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#### U.S. Customs Service

#### Treasury Decisions

(T.D. 78-124)

Waiver of Countervailing Duties-Handbags from Colombia

DEPARTMENT OF THE TREASURY, Washington, D.C.

#### TITLE 19—CUSTOMS DUTIES

CHAPTER 1-UNITED STATES CUSTOMS SERVICE

PART 159 - LIQUIDATION OF DUTIES

AGENCY: Department of the Treasury, Customs Service

ACTION: Waiver of countervailing duties.

SUMMARY: This notice is to inform the public that a determination has been made to waive countervailing duties that would otherwise be required by section 303 of the Tariff Act of 1930 on imports of leather handbags from Colombia. The waiver is being issued based on actions by the Colombian handbag exporters to phase out the effective export subsidy on these items. The waiver will expire on January 4, 1979 unless revoked earlier.

EFFECTIVE DATE: May 2, 1978

FOR FURTHER INFORMATION CONTACT: Richard B. Self, Director, Office of Tariff Affairs, U.S. Treasury Department, 15th and Pennsylvania Avenue NW., Washington, D.C., 202–566–8585. SUPPLEMENTARY INFORMATION: In T.D. 78–125 published concurrently with this determination it has been determined that bounties or grants within the meaning of section 303 of the Tariff Act of 1930, as amended, (19 U.S.C. 1303), are being paid or bestowed directly or indirectly upon the manufacture, production or exportation of handbags from Colombia.

Section 303(d) of the Tariff Act of 1930, as amended by the Trade Act of 1974 (Pub. L. 93-618, January 3, 1975), authorizes the Secretary of the Treasury to waive the imposition of countervailing duties



during the four-year period beginning on the date of enactment of the Trade Act of 1974 if he determines that:

(1) Adequate steps have been taken to reduce substantially or eliminate during such period the adverse effect of a bounty or grant which he has determined is being paid or bestowed with respect to any article or merchandise:

(2) There is a reasonable prospect that under section 102 of the Trade Act of 1974, successful trade agreements will be entered into with foreign countries or instrumentalities providing for the reduction or elimination of barriers to or other distortions of international trade; and

(3) The imposition of the additional duty under this section with respect to such article or merchandise would be likely to seriously

jeopardize the satisfactory completion of such negotiations.

Based upon analysis of all the relevant factors and after consultations with interested agencies and parties with direct interest in this proceeding, I have concluded that steps have been taken to reduce substantially the adverse effects of the bounty or grant. Specifically the manufacturers/exporters of leather handbags in Colombia are formally committed to the total elimination of the net bounty derived from the tax rebate certificate program (CAT) (or any equivalent or comparable benefit) on exports to the United States of leather handbags between May 1, 1978 and January 1, 1979. Such elimination will be staged according to the following schedule: 50-percent reduction on or before May 1, 1978; 50-percent reduction of the remaining balance on or before August 22, 1978; and total elimination of any remaining net bounty on or before January 1, 1979. The Government of Colombia, which under law can adjust the CAT payment only in December of each year, has promised the Treasury that it will accept the voluntary payment by the handbag exporters to the Government of a portion of the CAT to reflect the phase-out expressed above.

In addition the waiver is conditioned on the absence of aggresive marketing of Colombian handbags in the United States, which the Colombian handbags exporters have promised will not take place.

After consulting with appropriate agencies, including the Department of State, the Department of Labor, the Department of Commerce and the Office of the Special Representative for Trade Negotiations, I have further concluded:

(1) That there is a reasonable prospect that, under section 102 of the Trade Act of 1974, successful trade agreements will be entered into with foreign countries or instrumentalities providing for the reduction or elimination of barriers to or other distortions of international trade; and

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(2) That the imposition of countervailing duties on leather handbags from Colombia would be likely to seriously jeopardize the satisfactory completion of such negotiations.

Accordingly, pursuant to section 303(d) of the Tariff Act of 1930, as amended (19 U.S.C. 1303(d)), I hereby waive the imposition of

countervailing duties on handbags from Colombia.

This determination may be revoked, in whole or in part, at any time and shall be revoked whenever the basis supporting such determination no longer exists. Unless sooner revoked or made subject to a resolution of disapproval adopted by either House of the Congress of the United States pursuant to section 303(e) of the Tariff Act of 1930, as amended (19 U.S.C. 1303(e)), this waiver of contervailing duties will, in any event by statute, cease to have force and effect on January 4, 1979.

On or after the date of publication in the Federal Register of a notice revoking this determination, in whole or in part, the day after the date of adoption by either House of Congress of a resolution disapproving this "waiver of countervailing duties", or January 4, 1979, whichever occurs first, countervailing duties will be assessable on handbags imported directly or indirectly from Colombia in accordance with T.D. 78–125, published concurrently with this determination.

The table in §159.47(f) of the Customs Regulations (19 CFR 159.47(f)) is amended by inserting after the last entry from Colombia under the commodity heading "Handbags", the number of this Treasury Decision in the column heading "Treasury Decision", and the words "Imposition of countervailing duties waived" in the column headed "Action".

(R.S. 251, secs. 303, as amended, 624; 46 Stat. 687, 759, 88 Stat. 2051, 2052; 19 U.S.C. 66, 1303, as amended, 1624.)

Dated April 24, 1978:

Robert H. Mundheim, General Counsel of the Treasury.

[Published in the FEDERAL REGISTER May 2, 1978 (43 FR 18659)]

(T.D. 78-125)

Countervailing Duties-Leather Handbags from Colombia

Notice of countervailing duties to be imposed under section 303, Tariff of Act 1930, as amended, by reason of the payment or bestowal of a bounty or grant upon

the manufacture, production or exportation of leather handbags from Colombia

TREASURY DEPARTMENT
OFFICE OF THE COMMISSIONER OF CUSTOMS
Washington, D.C.

#### TITLE 19—CUSTOMS DUTIES

CHAPTER 1-UNITED STATES CUSTOMS SERVICE

PART 159 - LIQUIDATION OF DUTIES

AGENCY: Customs Service, U.S. Treasury. ACTION: Final Countervailing Duty Order.

SUMMARY: This notice is to advise the public that an investigation has been completed which determined that the Government of Colombia has given benefits considered to be bounties or grants to manufacturers who export leather handbags to the United States. However, countervailing duties are being waived, based upon the criteria established by the Trade Act of 1974, including the actions to be taken by the Colombian handbag exporters to reduce significantly the bounty or grant.

EFFECTIVE DATE: May 2, 1978.

FOR FURTHER INFORMATION CONTACT: Vincent P. Kane, Duty Assessment Division, U.S. Customs Service, 1301 Constitution Avenue, Washington, D.C., 20229, telephone 202 (566-5496).

SUPPLEMENTARY INFORMATION: On November 1, 1977, a "Preliminary Countervailing Duty Determination" was published in the Federal Register (42 FR 57202). The notice stated that it preliminarily had been determined that benefits had been recieved by Colombian manufacturers and exporters of leather handbags which may constitute bounties or grants within the meaning of section 303 of the Tariff Act of 1930, as amended (19 U.S.C. 1303) (referred to in this notice as "the Act"). The notice stated that the benefits included the granting to manufacturers and exporters tax certificates ("CATS") upon export of the leather handbags and preferential financing for exporters.

The notice further stated that programs preliminarily determined not to be applicable included transportation subsidies, reduced credit insurance costs, freedom from taxes for firms located in designated free trade zones, and import duty exemptions for capital goods used in the production of exports.

Finally, the notice stated that import duty exemptions on raw materials used in the production of handbags for export was not a bounty or grant.

The notice provided interested parties 30 days from the date of publication to submit relevant data, views, or arguments, in writing,

with respect to the preliminary determination.

The handbags subject to this determination are classified under item number 706.0820 of the tariff schedules of the United States as leather handbags, other than reptile. The term "handbags" as used in the petition covers "pocketbooks, purses, shoulder bags, clutch bags, and all similar articles by whatever name known, customarily carried by women or girls, but not including luggage of flatgoods."

Subsequent investigation led to the conclusion that alleged preferential export financing through PROEXPO, the Government agency responsible for the program, is not a bounty or grant since it was established that the terms provided through PROEXPO loans are

identical to those available commercially.

The effect of the export subsidy (CAT) is offset by certain other factors. These include:

(1) The fact that the CAT is paid on the domestic value added component of the handbag, which effectively reduces the *ad valorem* benefit for handbags from 12% to 9%. Generally 75 percent of the value of a handbag in Colombia is produced from domestic materials;

(2) The discount paid by holders of CATS in the stock exchange, thus effectively not providing full value of the CAT when sold;

(3) Devaluation of the peso to the dollar since the certificate is not received on an average of nine months after application has been made for it:

(4) Customs duties paid by the leather tanners on imported chemicals used in the tanning process. Such fiscal change has the effect of being an indirect tax that, while not rebated, but would be eligible

under the concept of drawback;

(5) Municipal sales taxes imposed on the handbag manufacturers and tanners, which are indirect taxes directly related to the exported handbag. While not rebated on export, they would be eligible under the Act;

(6) The present value effect of the CAT resulting from the inflationary impact on its delayed payment. Treasury considered only that 90 day period which the Government of Colombia assured that no CATS could be tendered under any circumstances.

After consideration of all information received, it is hereby determined that leather handbags from Colombia are subject to bounties or

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grants within the meaning of section 303 of the Act. The bounties or grants are in the form of the export certificates referred to in the preliminary determination, taking into account the offsets described in this notice. The net amount of the bounty or grant has been ascertained and determined to be 5.46 percent of the f.o.b. price for export to the United States of leather handbags from Colombia.

Effective on or after the date of publication of this notice in the FEDERAL REGISTER and until further notice, upon the entry for consumption of such dutiable leather handbags imported directly or indirectly from Colombia, which benefit from these bounties or grants, there shall be collected, in addition to any other duties estimated or determined to be due, countervailing duties in the amount ascertained in accordance with the above declaration. To the extent that it can be established to the satisfaction of the Commissioner of Customs that imports of leather handbags from Colombia are benefitting from a bounty or grant smaller than the amount which otherwise would be applicable under the above declaration, the smaller amount so established shall be assessed and collected.

Any merchandise subject to the terms of this order shall be deemed to have benefitted from a bounty or grant if such bounty or grant has been or will be credited or bestowed, directly or indirectly, upon the manufacture, production, or exportation of leather handbags from Colombia.

Notwithstanding the above, a "Notice of Waiver of Countervailing Duties" is being published concurrently with this order which covers leather handbags from Columbia subject to this investigation in accordance with section 303(d) of the Act. At such time as the waiver ceases to be effective, in whole or in part, a notice will be published setting forth the deposit of estimated countervailing duties which will be required at the time of entry, or withdrawal from warehouse, for consumption of each product then subject to the payment of countervailing duties.

The table in section 159.47(f) of the Customs Regulations (19 CFR 159.47(f)) is amended by inserting under the column headed "Country", the name "Colombia", and inserting the words "leather handbags", in the column headed "Commodity", the number of this Treasury Decision in the column headed "Treasury Decision", and the words "Bounty Declared-Rate" in the column headed "Action".

(R.S. 251, as amended, secs. 303, 624, 46 Stat. 687, as amended, 759 (19 U.S.C. 66, 1303, 1624)).

Pursuant to Reorganization Plan No. 26 of 1950 and Treasury Department Order 190 (Revision 15), March 16, 1978, and the provisions of the Treasury Department Order No. 165, Revised, Novem-

ber 2, 1954, and section 159.47 of the Customs Regulations (19 CFR 159.47); insofar as they pertain to the issuance of a final countervailing duty determination by the Commissioner of Customs, are hereby waived.

Dated April 24, 1978:

ROBERT H. MUNDHEIM, General Counsel of the Treasury.

[Published in the FEDERAL REGISTER May 2, 1978 (43 FR 18660)]

(T.D. 78-126)

DAWN IMPORTS INTERNATIONAL, INC.

Notice of Recordation of Trade Name

Department of the Treasury
Office of the Commissioner of Customs
Washington, D.C. April 26, 1978

On March 10, 1978, there was published in the FEDERAL REGISTER (43 FR 9911-9912), a notice of application for the recordation under section 42 of the Act of July 5, 1946, as amended (15 U.S.C. 1124); of the trade name DAWN IMPORTS INTERNATIONAL, INC. used by Dawn Imports International, Inc. The notice advised that prior to final action on the application, filed pursuant to section 133.12, Customs Regulations (19 CFR 133.12), consideration would be given to relevant data, views, or arguments submitted in opposition to the recordation and received not later than 30 days from the date of publication of the notice. No responses were received in opposition to the application.

The name "DAWN IMPORTS INTERNATIONAL, INC." is hereby recorded as the trade name of Dawn Imports International, Inc., a corporation organized under the laws of the State of New York, located at 500 Seventh Avenue, New York, New York 10018, when applied to ladies outerwear coats and ladies outerwear sweaters, in various fabrics and styles manufactured in Taiwan and Korea. No foreign parent, subsidiary or any company under common ownership

or control is authorized to use the trade name.

LEONARD LEHMAN
Assistant Commissioner
Regulations and Rulings

[Published in the FEDERAL REGISTER May 2, 1978 (43 FR 18808)]

(T.D. 78-127)

#### AURORA STEEL PRODUCTS

Notice of Recordation of Trade Name

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS
Washington, D.C. April, 26, 1978

On March 10, 1978, there was published in the FEDERAL REGISTER (43 FR 9911), a notice of application for the recordation under section 42 of the Act of July 5, 1946, as amended (15 U.S.C. 1124), of the trade name AURORA STEEL PRODUCTS used by Aurora Steel Products, division of Hupp, Inc. and a wholly owned subsidiary of White Consolidated Industries, Inc. The notice advised that prior to final action on the application, filed pursuant to section 133.12, Customs Regulations (19 CFR 133.12), consideration would be given to relevant data, views, or arguments submitted in opposition to the recordation and received not later than 30 days from the date of publication of the notice. No responses were received in opposition to the application.

The name "AURORA STEEL PRODUCTS" is hereby recorded as the trade name of Aurora Steel Products, division of Hupp, Inc., a corporation organized under the laws of the State of Delaware, located at 580 So. Lake Street, Aurora, Illinois 60507, when applied to desks, chairs, bookcases, tables, shelving, and storage equipment namely, lockers, library shelving, storage cabinets and shelf storage cabinets and shelf filing systems, manufactured in the United States. No foreign person, partnership, subsidiary, related company or parent company is authorized to use the trade name.

LEONARD LEHMAN
Assistant Commissioner
Regulations and Rulings

[Published in the FEDERAL REGISTER May 2, 1978 (43 FR 18808)]

(T.D. 78-128)

Foreign Currencies-Daily Rates for Countries Not On Quartely List

Rates of exchange certified to the Secretary of the Treasury by the Federal Reserve Bank of New York for the Hong Kong dollar, Iran rial, People's Republic of China yuan, Philippines peso, Singapore dollar, Thailand baht (tical)

### DEPARTMENT OF THE TREASURY OFFICE OF THE COMMISSIONER OF CUSTOMS, Washington, D.C., April 21, 1978,

The Federal Reserve Bank of New York, pursuant to section 522(c), Tariff Act of 1930, as amended (31 U.S.C. 372(c)), has certified buying rates in U.S. dollars for the dates and foreign currencies shown below. These rates of exchange are published for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR 159, Subpart C).

Hong Kong dollar:	
April 3, 1978	\$0.2165
April 4, 1978	. 2160
April 5, 1978	. 2170
April 6, 1978	. 2168
April 7, 1978	. 21661/2
April 10, 1978	. 2166
April 11, 1978	: 2168
April 12, 1978	$.2167\frac{1}{2}$
April 13, 1978	. 2168
April 14, 1978	. 2166
Iran rial:	
April 3-14, 1978	\$0.0141
People's Republic of China yuan:	
April 3, 5978	\$0. 5981
April 4, 5978	
April 5, 5978	. 5981
April 6, 5978	
April 7, 5978	
April 10, 5978	
April 11, 5978	
April 12, 5978	
April 13, 5978	
April 14, 1978	
Philippines peso:	
April 3–14, 1978	\$0.1355
Singapore dollar:	
April 3, 1978	\$0.4338
April 4, 1978	
April 5, 1978	
April 6, 1978	

April 7, 1978	. 43301/2
April 10, 1978	. 4338
April 11, 1978	. 43281/2
April 12, 1978	. 4328
April 13, 1978	. 4327
April 14, 1978	. 4319
Thailand baht (tical):	
April 3–14, 1978	\$0.0490
(LIQ-3)	

WILLIAM D. SLYNE for John B. O'Loughlin Director, Duty Assessment Division

#### (T.D. 78-129)

#### Foreign Currencies-Quarterly List of Rates of Exchange

Lists of buying rates in U.S. dollars certified to the Secretary of the Treasury by the Federal Reserve Bank of New York

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., April 21, 1978.

The appended table lists the buying rates in U.S. dollars for certain foreign currencies first certified to the Secretary of the Treasury by the Federal Reserve Bank of New York under the provisions of section 522(c), Tariff Act of 1930, as amended (31 U.S.C. 372(c)), for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR 159, Subpart C).

(LIQ-3)

WILLIAM D. SLYNE
for John B. O'LOUGHLIN
Director,
Duty Assessment Division.

List of values of foreign currencies certified to the Secretary of the Treasury by the Federal Reserve Bank of New York under provisions of section 522(c), Tariff Act of 1930, as amended

#### QUARTER BEGINNING APRIL 1, 1978 TO JUNE 30, 1978

Country	Name of Currency	U.S. Dollars
	-margaretta	
Australia	Dollar	
Austria	Schilling	
Belgium	Franc	
Canada	Dollar	. 8791
Denmark		
Finland	Markka	
France	Franc	. 2194
Germany	Deutsche Mark	4981
India		
Ireland		1.8645
Italy		001176
Japan		
Malaysia		, 4243
Mexico		
Netherlands	Guilder	. 4656
New Zealand		
Norway		
Portugal		
South Africa		
Spain		
Sri Lanka		
Sweden		
Switzerland		
United Kingdom		

# Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza New York, N.Y. 10007

Chief Judge

Edward D. Re

Judges

Paul P. Rao Morgan Ford Scovel Richardson Frederick Landis James L. Watson Herbert N. Maletz Bernard Newman Nils A. Boe

Senior Judge

Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

## Abstracts Abstracted Protest Decisions

DEPARTMENT OF THE TREASURY, April 24, 1978.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

ROBERT E. CHASEN, Commissioner of Customs.

MOTOTOTA	TITINGE &		COURT	ASSESSED	HELD		PORT OF
NUMBER	DATE OF DECISION	PLAINTIFF	NO.	Par. or Item No. and Rate	Par. or Item No. and Rate	BASIS	ENTRY AND MERCHANDISE
P78/59	Watson, J. April 17, 1978	Naftone, Inc., Industrial Chemicals Division	68/60242	Item 405.25 18%+2.8¢ per lb.	Item 494.60	Natione, Inc. v. U.S. (C.D. New York 4578, aff'd C.A.D. 1166)  Desmocoll 4578, aff'd C.A.D. 1166	New York Desmocoll 400
P78/60	Rao, J. April 20, 1978	S.S. Kresge Co.	76-2-00341	Item 706.60 20%	Item 774.80 8.5%	Adolco Trading Co. et al. v. U.S. (C.D. 4487)	Longview (Portland, Oreg.) Vinyl shopping bags
P78/61	Landis, J. April 20, 1078	General Instrument Cor- 74-10-poration 02802	74-10- 02809-S	Item 685.20 9%	Items 685.20/ 807.00 9% with cost or value of U.S. components (\$87,965.71) deductible from full value of imported merchandise	Agreed statement of facts	New York American goods returned; television deflection yokes; U.S. components

# Decisions of the United States Customs Court

# Abstracts

# Abstracted Reappraisement Decisions

	PORT OF ENTRY AND MERCHANDISE	International, Los Angeles . U.S. (C.D. Lathes and accessories	of Buffalo 42" Lawson Paco- maker II Hydraulic Clamp Cutter, Serial BA 1527	Il Houston Volkswagen automobiles	al. Benzenoid dyestuffs
	BASIS	Given International, Inc. v. U.S. (C.D. 4624)	Agreed statement facts	U.S. v. F & D Trading Corp. (C.A.D. 1089)	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)
	HELD VALUE	Invoiced unit prices, f.o.b. Japan	Invoice value of \$3,- Agreed statement of 745.00 plus tooling and assists valued at (\$180,- 957.45, not, pasked, less value of U.S. content included at U.S. \$944.00	Specified in column designated "Claimed Value" on schedule attached to decision and Judgment	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisement; less 31.1% representing profit and general ex-
	BASIS OF VALUATION	Cost of production	Constructed value	Cost of production	United States value
	COURT NO.	R68/5463, etc.	74-5-01130	R62/6440, etc.	R69/11841, etc.
	PLAINTIFF	Given International Inc.	C. J. Tower & Sons of 74-5-01130 Buffalo, Inc.	Lone Star Finance Corporation	Ciba Chemical and Dye Company
0.00	JUDGE & DATE OF DECISION	Watson, J. April 17, 1978	Maletz, J. April 17, 1978	Rao, J. April 18, 1978	Watson, J. April 18, 1978
	DECISION	R78/121	R78/122	R78/123	R78/124

	New York Bonzenoid dyestuffs
epiv.	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1135)
penses usually made in U.S. on sales of dystuffs of same class or kind; less cost of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisement; divided by 1.32 or such other factor applied by customs officer, to allow of customs officer, to allow for customs duties payable on Imported dysetuffs.	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appräsionent; less 25.7% representing profit and general expenses usually maden in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts diterery in amounts determined by customs officer at time of appraisoment; divided by Lido or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs.
	United States value
	etc.
	Gelgy Chemical Corporation
	Matson, J. April 18, 1978
	B78/125

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#### DEPARTMENT OF THE TREASURY U.S. CUSTOMS SERVICE WASHINGTON, D.C. 20229

WASHINGTON, D.C. 20229

POSTAGE AND FEES PAID
DEPARTMENT OF THE TREASURY (CUSTOMS)
(TREAS, 352)



OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300

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